

“Exhibit F-16”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 25, 2006
Invoice No. *****

For Legal Services Rendered Through July 31, 2006

Matter No. 34585-00021

Unsecured Creditors Committee Relations

- | | |
|-------------------|---|
| 07/03/06 S Strong | .15 Arrange details and outline issues for weekly committees call this week, and exchange emails with committees counsel regarding same (0.6). |
| 07/05/06 S Strong | .10 Exchange emails and telephone conference with M. Kehl regarding logistics for July 11 meeting with committees and new information requests from committees (0.4). |
| 07/05/06 S Strong | .40 Participate in weekly conference call with committees and debtors professionals (0.8); confer with A. W. Jarvis regarding issues raised by committees concerning motion to distribute, and draft email to committees counsel regarding their views on distribution (0.8). |
| 07/06/06 S Strong | .15 Review emails from committees counsel regarding various positions on motion to distribute (0.3); exchange emails with L. Schwartzer regarding logistics for July 11 meeting with committees, and telephone conference with him regarding same (0.2); telephone conference with A. W. Jarvis regarding same (0.1). |

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|-------------------|--|
| 07/07/06 S Strong | .18 Telephone conference with A. W. Jarvis regarding issues and arrangements for next weeks meeting with Committees (0.5); exchange emails with L. Schwartzer regarding same (0.2). |
| 07/09/06 A Jarvis | .10 Correspondence on committee presentation. |
| 07/10/06 A Jarvis | .25 Conference call with T. Allison, M. Kehl, S. Smith, S. C. Strong regarding presentation for committee meeting, investor statement issues. |
| 07/10/06 B Kotter | .40 E-mail exchange regarding privacy issues and the committee's discovery requests (.3); brief initial review of actual joint request (.2); legal research on Bank's obligation to inform customers of subpoena (1.1). |
| 07/10/06 D Monson | .12 Review M. Kehl summary for Committees Meeting of Standard Property Development settlement proposal, and e-mail to M. Kehl with revisions and comments on appraisal issues, and further analysis of Standard Property appraisal (0.5). |
| 07/10/06 S Strong | 1.00 Work on materials for debtors presentation to Committees this week, and exchange emails with M. Kehl regarding same (1.3); prepare for weekly call with Committees professionals and exchange emails with S. Smith regarding information for same (0.6); participate in weekly call with committees professionals (0.7); telephone conference with A. W. Jarvis, T. Allison and Mesriow team regarding issues and planning for meeting with Committees this week (1.0); review email from A. W. Jarvis regarding additional materials needed for meeting, and review and assemble same (0.4). |
| 07/11/06 A Jarvis | 1.48 Preparation for and attendance at Committee meetings. |
| 07/11/06 B Kotter | .22 Conference with S. C. Strong regarding committee meeting (.3); e-mail to J. Reed at Mesriow and review of power point presentation (.2); forward presentation to counsel (.3); follow up on document request with S. C. Strong (.1). |

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|-------------------|---|
| 07/11/06 S Strong | .20 Review various loan summaries and loan information (0.3); telephone conference with M. Kehl regarding presentation to committees today (0.1); confer with B. J. Kotter regarding circulating copies of presentation, email to committees counsel regarding same, and review email from B. J. Kotter regarding same (0.4). |
| 07/12/06 B Kotter | .23 Review of document requests from committee (.6); conference with S. C. Strong regarding requests and debtors response with objections and production of various documents (.3). |
| 07/12/06 E Monson | .07 Discussion with S. C. Strong regarding discovery issues and review e-mail on joint committee request for information (.3). |
| 07/12/06 S Strong | .38 Further review and analysis of Joint Document Request from committees requesting 96 items of information (0.9); conferences with B. J. Kotter and E. Monson regarding same (0.6). |
| 07/13/06 B Kotter | .07 Respond to e-mail inquiry regarding committees' review of documents with their financial advisors and discuss privilege issues (.7). |
| 07/13/06 S Strong | .23 Confer with A. W. Jarvis regarding joint information request from committees (0.2); exchange emails with A. W. Jarvis, M. Kehl and E. A. Monson regarding general issues concerning dissemination of information to committees (0.3); review emails from A. W. Jarvis and S. Smith regarding joint information request of committees and further procedures needed (0.2). |
| 07/14/06 A Jarvis | .05 Correspondence regarding weekly committee meeting. |
| 07/14/06 B Kotter | .45 Conference with S. C. Strong regarding subpoena response and procedures for handling document requests (.3); telephone conference call with A. W. Jarvis, S. C. Strong, and E. A. Monson regarding production issues (1.1); prepare for production issues (.4). |

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| 07/14/06 S Strong | .35 Further review of Joint Document Request from committees (0.3); participate in conference call with RQN and Mesirow teams regarding responding to same (1.1). |
| 07/17/06 B Kotter | 2.20 Continue reviewing documents for privilege and formulating response to the committees' joint request (8.2); telephone conference with S. C. Strong regarding privilege/confidentiality and privacy concerns (.6). |
| 07/17/06 R Madsen, II | .13 Work on preparation for document review and production in Las Vegas. |
| 07/17/06 S Strong | .38 Telephone conference with B. J. Kotter and E. A. Monson regarding issues in responding to joint committees document request (0.6); exchange emails with C. Pajak regarding progress with same (0.1); review emails from B. J. Kotter regarding categories of responsive information in loan files, and email to A. W. Jarvis regarding same (0.2); review and analysis of spreadsheets circulated to committees advisors containing backup for the Supplement to Motion to Distribute (0.6). |
| 07/18/06 A Jarvis | .20 Correspondence on financial advisor for Unsecured Creditors' Committee. |
| 07/18/06 A Jarvis | .08 Correspondence on documents requested by Committees. |
| 07/18/06 A Jarvis | .08 Correspondence on issues relating to guarantees. |
| 07/18/06 A Jarvis | .05 Correspondence on document request on loan files. |
| 07/18/06 A Jarvis | .05 Conference call with T. Allison regarding Boise Gowan. |
| 07/18/06 A Jarvis | .07 Correspondence on Boise Gowan funding needs. |
| 07/18/06 A Jarvis | .05 Correspondence on updated financing needs. |
| 07/18/06 A Jarvis | .08 Correspondence on Rio Rancho and the Gardens. |

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|-----------------------|---|
| 07/18/06 B Kotter | 2.35 Continue working on response to committees' joint request including meeting with various USA people possessing knowledge relevant to request; continue review of documents for privilege concerns. |
| 07/18/06 R Madsen, II | .75 Review of loan documentation and communications with respect to attorney-client privileged communications. |
| 07/18/06 R Madsen, II | .70 Work on creating privileged log of attorney-client privileged documentation. |
| 07/18/06 E Monson | 1.05 Meet with Angie and work through Joint Committee requests and organization chart (4.2). |
| 07/18/06 S Strong | .15 Telephone conference with B. J. Kotter and E. A. Monson regarding status of their review of documents to be produced in response to committees request (0.3); further discussions with B. J. Kotter regarding same (0.3). |
| 07/18/06 S Strong | .10 Review emails from committees professionals regarding same (0.4). |
| 07/18/06 S Strong | .23 Participate in telephone conference with S. Smith and committees FAs regarding Motion to Distribute calculations and assumptions (.9). |
| 07/18/06 A Tsu | 1.75 Review of loan documentation and communications with respect to attorney-client privilege, work product privilege and other privileged communications (3.0); creating a privilege log for documents determined to be privileged (2.8); reviewing investor files to create sample files for discovery purposes; reviewing and redacting information relating to same (1.2). |
| 07/19/06 A Jarvis | .07 Correspondence with T. Allison regarding committee meeting. |
| 07/19/06 A Jarvis | .07 Correspondence with T. Allison regarding meetings with Committee. |

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|-------------------|---|
| 07/19/06 A Jarvis | .50 Conference call with Committees regarding document production, distribution motion, unfunded requirements, plan issues. |
| 07/19/06 B Kotter | 1.58 Meeting with E. A. Monson regarding response to joint request (.8); phone conference with E. A. Monson, S. C. Strong, A. W. Jarvis and Mesirov regarding production (.6); weekly joint committee phone call (2.3); work on response to request (2.1); phone call with R. Charles and paralegal regarding imaging of documents and possibility of web-based hosting (.2); e-mail exchange with Natalie (.3). |
| 07/19/06 E Monson | .10 Meet with B. J. Kotter to discuss joint committee requests (.4). |
| 07/19/06 E Monson | .08 Review e-mails from B. J. Kotter and others regarding document production issues (.3). |
| 07/19/06 E Monson | .35 Follow up on possible protective order and other issues relating to response to joint committee requests (1.4). |
| 07/19/06 E Monson | .45 Participate in committee conference call (1.8). |
| 07/19/06 S Strong | .75 Participate in conference call with A. W. Jarvis, E. A. Monson, B. J. Kotter and Mesirov team regarding document production issues in responding to joint committees request (0.5); participate in weekly conference call with committees professionals regarding various pending issues (2.0); telephone conference with R. Charles regarding process for responding to joint committees document request (0.2); telephone conference with R. Charles, N. Tanner, and B. J. Kotter regarding same (0.3). |
| 07/19/06 S Tingey | .77 Meeting with A. W. Jarvis and other attorneys regarding administrative coordination and status issues (1.1); compile and review guarantor information regarding issues raised by committees (1.6). |
| 07/20/06 A Jarvis | .20 Conference call with Mesirov team regarding document production, investor statements, information for committees. |

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| 07/20/06 A Jarvis | .20 Review analysis by UCC financial advisor on holdback, information for committee meeting. |
| 07/20/06 B Kotter | .42 Finish redacting proposed sample investor files (.8); continue work on responding to the committees' joint request (.9). |
| 07/20/06 E Monson | .05 Draft and send e-mail to R. Hilson regarding joint committee request (.2). |
| 07/20/06 E Monson | .40 Work on review and response to joint committee requests (1.6). |
| 07/20/06 S Strong | .15 Exchange emails with B. J. Kotter regarding SEC document production requested by committees, and confer with M. W. Pugsley regarding same (0.3); review redacted investor files from B. J. Kotter and exchange emails with him and E. A. Monson regarding same (0.3); arrange for tomorrows conference call with committees regarding details of proposed distribution to investors, exchange emails with M. Kehl regarding same, and send email to committees working group regarding same (0.5); research and analysis of possible legal grounds for and against allowing investors to offset unpaid principal against overpaid interest (2.4); various discussions with A. W. Jarvis regarding same (0.4); telephone conference with A. W. Jarvis, T. Allison and S. Smith regarding same (0.4); exchange emails with S. Smith, T. Allison and R. Charles regarding recharacterization of prepaid interest and principal payments within certain loans (0.3). |
| 07/21/06 A Jarvis | .25 Conference call with Committees. |
| 07/21/06 B Kotter | .18 Draft e-mail to M. Olsen regarding response to committees' joint request (.7). |
| 07/21/06 E Monson | .05 Review e-mails from B. J. Kotter and M. Olson regarding joint committee requests (.2). |
| 07/21/06 E Monson | .07 Review e-mail from R. Hilson on joint committee request and send reply (.2); Review additional e-mail response from R. Hilson (.1). |

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| 07/21/06 S Strong | .30 Participate in conference call with debtors' and committees' professionals regarding details of proposed distribution of funds (1.0); follow-up discussions with A. W. Jarvis regarding same (0.2). |
| 07/21/06 S Strong | .10 Confer with S. C. Tingey regarding loan summary needed for committees (0.3); review email from S. C. Tingey to S. Steele regarding same (0.1). |
| 07/21/06 S Strong | .05 Review emails from B. J. Kotter and USA staff regarding document production progress and logistics in responding to joint committee request (.2). |
| 07/25/06 A Jarvis | 2.10 Meeting with Unsecured Creditors Committee. |
| 07/25/06 A Jarvis | .32 Meeting with Committees, potential bidder. |
| 07/25/06 B Kotter | .87 Conference with M. W. Pugsley regarding SEC production issues and response to joint committee request (.4); meet with IT regarding duplication of CD/DVD's of documents (.3); conference with S. C. Strong regarding document production issues (.4); continue work on cataloging documents and preparing response to request (2.4). |
| 07/25/06 R Madsen, II | .43 Review and revisions to privileged documents log. |
| 07/25/06 E Monson | .58 Conference with A. W. Jarvis, T. Allison and representatives of First Trust Deed Committee and Direct Lenders Committee and counsel (2.3). |
| 07/25/06 S Strong | .08 Telephone conference with M. Kehl and J. Nugent regarding revised Funding Requirements list for committees (.2); exchange emails with M. Kehl regarding Hilco appraisals requested by committees (.1). |
| 07/26/06 A Jarvis | .33 Telephone conference with S. C. Strong regarding committee meetings, motion to distribute funds, plan negotiations. |
| 07/26/06 A Jarvis | .08 Correspondence regarding motion to distribute, recoupment issues. |

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|-----------------------|---|
| 07/26/06 A Jarvis | .10 Correspondence with Committees on Motion to Distribute. |
| 07/26/06 B Kotter | 2.65 Review CDs produced to SEC (.8); conference with R. H. Madsen regarding continued privilege review (.4); conference with E. A. Monson regarding response to joint request (.3); conference with R. Hilson regarding response (.3); meeting with potential vendors (1.8); obtain file from Gould and review for privilege (1.6); continued work on response to committee request (5.4). |
| 07/26/06 R Madsen, II | 2.35 Corporate document review and production with respect to various corporate entities, limited liability companies and other entities in response to joint committee request. |
| 07/26/06 E Monson | .05 Draft e-mail to S. Smith regarding direct lender requests and lists of investors to Diversified and First Trust Deed Funds (.2).
.. |
| 07/26/06 E Monson | .13 Review e-mail from S. Smith and drafts of investor lists and send reply e-mails (.5). |
| 07/26/06 E Monson | .30 Meet with R. Hilson, LePome, and S. Smith to go over financial information requested in joint committee requests (1.2). |
| 07/26/06 E Monson | .40 Work on other issues involving joint committee requests including discussions with R. Madsen regarding privilege, confidentiality and privacy issues (1.6). |
| 07/26/06 E Monson | .05 Discussion with S. C. Strong on document production issues (.2). |
| 07/26/06 S Strong | .13 Exchange various emails with counsel for committees regarding rescheduling weekly conference call (0.2); confer with S. C. Tingey regarding status of loan summaries requested by committees (0.1); telephone conferences with B. J. Kotter and E. A. Monson regarding issues in responding to joint committees document requests (0.2). |
| 07/27/06 A Jarvis | .10 Telephone call to R. Charles regarding committee requests. |

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07/27/06 A Jarvis .20 Telephone call to R. Charles regarding answers to questions regarding motion to distribute.

07/27/06 A Jarvis .05 Draft agenda for Committee conference call.

07/27/06 A Jarvis .05 Correspondence with Committees regarding Rio Rancho proposal.

07/27/06 A Jarvis .48 Conference call with four committees regarding motion to distribute, Rio Rancho, exclusivity, plan progress.

07/27/06 B Kotter 2.20 Continued review of loan files and corporate records for privilege (1.7); e-mail to A. W. Jarvis, S. C. Strong, S. C. Tingey regarding loan file from Gould Patterson (.4); work on response to committee's joint request in cooperation with E. A. Monson (4.4); including meeting with M. Olson (1.1); and other employees (.6); phone call with S. C. Strong regarding scope (.6).

07/27/06 R Madsen, II 2.43 Corporate document review and production with respect to various corporate entities, limited liability companies and other entities in response to joint committee request.

07/27/06 E Monson .13 Conference with S. C. Strong and B. J. Kotter regarding Rob Charles e-mail exchange and document production (.5).

07/27/06 E Monson .05 Draft e-mail to S. Smith regarding sending out lists of people in funds to committee counsel and status of direct lender names (.2).

07/27/06 E Monson .88 Work on joint committee requests outlining status of what has been identified and what still need to be done (3.5).

07/27/06 E Monson .15 Go through files in Vicki Loob's office to determine if responsive to request (.6).

07/27/06 E Monson .07 Review e-mail exchange involving Rob Charles, A. W. Jarvis and Natalee Tanner involving document request and scanning and discuss with B. J. Kotter (.3).

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|-------------------|--|
| 07/27/06 S Strong | .55 Participate in weekly conference call with debtors and committees counsel regarding various pending issues (1.7); telephone conference with B. J. Kotter and E. A. Monson regarding progress in reviewing and preparing documents, and arranging logistics, for response to joint committee's request (.5). |
| 07/28/06 B Kotter | 1.25 Follow up with Natalie Tanner regarding imaging request and draft e-mail to USA persons regarding vendor inquiries (.6); review of confidentiality agreements for S. C. Strong (1.3); follow up on joint committee request issues (1.4); legal research related to motion to distribute replys (1.7). |
| 07/28/06 S Strong | .23 Review email from M. Haftl with copies of all executed confidentiality agreements with potential DIP lenders and purchasers, as requested by Committees, and confer with B. J. Kotter regarding further review needed of debtors reciprocal confidential obligations respecting same (0.4); follow-up discussion with B. J. Kotter regarding same (0.1); telephone conference with M. Haftl regarding appraisal documents requested by UCC member (0.1); exchange emails with R. Charles regarding same, follow-up call with J. Reed and M. Haftl regarding same, and exchange follow-up emails with A. W. Jarvis and M. Haftl regarding same (0.3). |
| 07/31/06 A Jarvis | .18 Conference call with committees regarding exclusivity period extension, plan negotiations, document production, motion to distribute, funding requirements. |
| 07/31/06 A Jarvis | .12 Correspondence with committee on plan proposals; confidentiality agreement regarding term sheet proposal. |
| 07/31/06 B Kotter | .05 Conference with E. A. Monson regarding production (.2). |
| 07/31/06 E Monson | .02 Draft e-mail to LeeAnn Weese regarding follow up on joint committee requests for financial information (.1). |

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07/31/06 E Monson	.20 Work on joint committee requests and review e-mails from B. J. Kotter (.8).
07/31/06 S Strong	.30 Review notes and prepare agenda for weekly call with committees (0.3); participate in weekly conference call with Committees (0.6); telephone conference with S. Smith, J. Nugent and A. W. Jarvis regarding issues raised on weekly call (0.3).

TOTAL FOR LEGAL SERVICES RENDERED	\$10,638.14
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“Exhibit F-17”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 25, 2006
Invoice No. *****

For Legal Services Rendered Through July 31, 2006

Matter No. 34585-00022

Executory Contracts Committee Relations

- | | |
|-------------------|---|
| 07/03/06 E Monson | .10 Draft e-mail to J. Reed regarding following up on number of Direct Lender loans that are not on CD provided to the ECC. |
| 07/03/06 S Strong | .15 Arrange details and outline issues for weekly committees call this week, and exchange emails with committees counsel regarding same (0.6). |
| 07/05/06 S Strong | .10 Exchange emails and telephone conference with M. Kehl regarding logistics for July 11 meeting with committees and new information requests from committees (0.4). |
| 07/05/06 S Strong | .40 Participate in weekly conference call with committees and debtors professionals (0.8); confer with A. W. Jarvis regarding issues raised by committees concerning motion to distribute, and draft email to committees counsel regarding their views on distribution (0.8). |

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|-------------------|--|
| 07/06/06 S Strong | .15 Review emails from committees counsel regarding various positions on motion to distribute (0.3); exchange emails with L. Schwartzer regarding logistics for July 11 meeting with committees, and telephone conference with him regarding same (0.2); telephone conference with A. W. Jarvis regarding same (0.1). |
| 07/07/06 S Strong | .10 Review letter from ECC requesting more information (.1). |
| 07/07/06 S Strong | .18 Telephone conference with A. W. Jarvis regarding issues and arrangements for next weeks meeting with Committees (0.5); exchange emails with L. Schwartzer regarding same (0.2). |
| 07/09/06 A Jarvis | .10 Correspondence on committee presentation. |
| 07/10/06 A Jarvis | .25 Conference call with T. Allison, M. Kehl, S. Smith, S. C. Strong regarding presentation for committee meeting, investor statement issues. |
| 07/10/06 B Kotter | .40 E-mail exchange regarding privacy issues and the committee's discovery requests (.3); brief initial review of actual joint request (.2); legal research on Bank's obligation to inform customers of subpoena (1.1). |
| 07/10/06 D Monson | .12 Review M. Kehl summary for Committees Meeting of Standard Property Development settlement proposal, and e-mail to M. Kehl with revisions and comments on appraisal issues, and further analysis of Standard Property appraisal (0.5). |
| 07/10/06 S Strong | 1.00 Work on materials for debtors presentation to Committees this week, and exchange emails with M. Kehl regarding same (1.3); prepare for weekly call with Committees professionals and exchange emails with S. Smith regarding information for same (0.6); participate in weekly call with committees professionals (0.7); telephone conference with A. W. Jarvis, T. Allison and Mesriow team regarding issues and planning for meeting with Committees this week (1.0); review email from A. W. Jarvis regarding additional materials needed for meeting, and review and assemble same (0.4). |

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|-------------------|---|
| 07/10/06 S Strong | .30 Confer with E. A. Monson and exchange emails with A. Tsu and E. A. Monson regarding investor privacy issues concerning committees information requests (0.3). |
| 07/11/06 A Jarvis | 1.48 Preparation for and attendance at Committee meetings. |
| 07/11/06 B Kotter | .22 Conference with S. C. Strong regarding committee meeting (.3); e-mail to J. Reed at Mesriow and review of power point presentation (.2); forward presentation to counsel (.3); follow up on document request with S. C. Strong (.1). |
| 07/11/06 S Strong | .20 Review various loan summaries and loan information (0.3); telephone conference with M. Kehl regarding presentation to committees today (0.1); confer with B. J. Kotter regarding circulating copies of presentation, email to committees counsel regarding same, and review email from B. J. Kotter regarding same (0.4). |
| 07/12/06 A Jarvis | .30 Correspondence regarding meeting with Executory Contract committee. |
| 07/12/06 B Kotter | .23 Review of document requests from committee (.6); conference with S. C. Strong regarding requests and debtors response with objections and production of various documents (.3). |
| 07/12/06 E Monson | .07 Discussion with S. C. Strong regarding discovery issues and review e-mail on joint committee request for information (.3). |
| 07/12/06 S Strong | .38 Further review and analysis of Joint Document Request from committees requesting 96 items of information (0.9); conferences with B. J. Kotter and E. Monson regarding same (0.6). |
| 07/13/06 B Kotter | .21 Respond to e-mail inquiry regarding committees' review of documents with their financial advisors and discuss privilege issues (.7). |
| 07/13/06 S Strong | .20 Review emails from M. Olson and F. Siddiqui regarding ECC members requesting specific information (0.1); exchange emails with A. W. Jarvis regarding same (0.1). |

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|-----------------------|--|
| 07/13/06 S Strong | .23 Confer with A. W. Jarvis regarding joint information request from committees (0.2); exchange emails with A. W. Jarvis, M. Kehl and E. A. Monson regarding general issues concerning dissemination of information to committees (0.3); review emails from A. W. Jarvis and S. Smith regarding joint information request of committees and further procedures needed (0.2). |
| 07/14/06 A Jarvis | .05 Correspondence regarding weekly committee meeting. |
| 07/14/06 B Kotter | .45 Conference with S. C. Strong regarding subpoena response and procedures for handling document requests (.3); telephone conference call with A. W. Jarvis, S. C. Strong, and E. A. Monson regarding production issues (1.1); prepare for production issues (.4). |
| 07/14/06 S Strong | .35 Further review of Joint Document Request from committees (0.3); participate in conference call with RQN and Mesirow teams regarding responding to same (1.1). |
| 07/17/06 B Kotter | 2.20 Continue reviewing documents for privilege and formulating response to the committees' joint request (8.2); telephone conference with S. C. Strong regarding privilege/confidentiality and privacy concerns (.6). |
| 07/17/06 R Madsen, II | .13 Work on preparation for document review and production in Las Vegas. |
| 07/17/06 S Strong | .38 Telephone conference with B. J. Kotter and E. A. Monson regarding issues in responding to joint committees document request (0.6); exchange emails with C. Pajak regarding progress with same (0.1); review emails from B. J. Kotter regarding categories of responsive information in loan files, and email to A. W. Jarvis regarding same (0.2); review and analysis of spreadsheets circulated to committees advisors containing backup for the Supplement to Motion to Distribute (0.6). |
| 07/18/06 A Jarvis | 4.20 Conference call with Executory Contracts Committee; review of loan portfolio. |

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07/18/06 A Jarvis	.08 Correspondence on Rio Rancho and the Gardens.
07/18/06 A Jarvis	.05 Correspondence on document request on loan files.
07/18/06 A Jarvis	.08 Correspondence on documents requested by Committees.
07/18/06 A Jarvis	.05 Conference call with T. Allison regarding Boise Gowan.
07/18/06 A Jarvis	.07 Correspondence on Boise Gowan funding needs.
07/18/06 A Jarvis	.05 Correspondence on updated financing needs.
07/18/06 A Jarvis	.08 Correspondence on issues relating to guarantees.
07/18/06 B Kotter	2.35 Continue working on response to committees' joint request including meeting with various USA people possessing knowledge relevant to request; continue review of documents for privilege concerns.
07/18/06 R Madsen, II	.75 Review of loan documentation and communications with respect to attorney-client privileged communications.
07/18/06 R Madsen, II	.70 Work on creating privileged log of attorney-client privileged documentation.
07/18/06 E Monson	3.50 Conference call with Bill Bullard, Jerry Gordon, Tom Allison, Mark Olson, Amanda Stevens, Ned Holmberg and Susan Smith to discuss direct lender loans (3.5).
07/18/06 E Monson	1.05 Meet with Angie and work through Joint Committee requests and organization chart (4.2).
07/18/06 S Strong	.15 Telephone conference with B. J. Kotter and E. A. Monson regarding status of their review of documents to be produced in response to committees request (0.3); further discussions with B. J. Kotter regarding same (0.3).
07/18/06 S Strong	.10 Review emails from committees professionals regarding same (0.4).

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| 07/18/06 S Strong | .23 Participate in telephone conference with S. Smith and committees FAs regarding Motion to Distribute calculations and assumptions (.9). |
| 07/18/06 A Tsu | 1.75 Review of loan documentation and communications with respect to attorney-client privilege, work product privilege and other privileged communications (3.0); creating a privilege log for documents determined to be privileged (2.8); reviewing investor files to create sample files for discovery purposes; reviewing and redacting information relating to same (1.2). |
| 07/19/06 A Jarvis | .50 Conference call with Committees regarding document production, distribution motion, unfunded requirements, plan issues. |
| 07/19/06 A Jarvis | .07 Correspondence with T. Allison regarding committee meeting. |
| 07/19/06 A Jarvis | .07 Correspondence with T. Allison regarding meetings with Committee. |
| 07/19/06 B Kotter | 1.58 Meeting with E. A. Monson regarding response to joint request (.8); phone conference with E. A. Monson, S. C. Strong, A. W. Jarvis and Mesirow regarding production (.6); weekly joint committee phone call (2.3); work on response to request (2.1); phone call with R. Charles and paralegal regarding imaging of documents and possibility of web-based hosting (.2); e-mail exchange with Natalie (.3). |
| 07/19/06 E Monson | .20 Review e-mail from B. Higgins regarding direct lender information and circulate with comments to A. W. Jarvis and S. C. Strong (.2). |
| 07/19/06 E Monson | .30 Review replies from A. W. Jarvis and S. C. Strong and send e-mail to B. Higgins and forward B. Higgins' e-mail to S. Smith (.3). |
| 07/19/06 E Monson | .08 Review e-mails from B. J. Kotter and others regarding document production issues (.3). |
| 07/19/06 E Monson | .10 Meet with B. J. Kotter to discuss joint committee requests (.4). |

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| 07/19/06 E Monson | .35 Follow up on possible protective order and other issues relating to response to joint committee requests (1.4). |
| 07/19/06 E Monson | .45 Participate in committee conference call (1.8). |
| 07/19/06 S Strong | .75 Participate in conference call with A. W. Jarvis, E. A. Monson, B. J. Kotter and Mesirow team regarding document production issues in responding to joint committees request (0.5); participate in weekly conference call with committees professionals regarding various pending issues (2.0); telephone conference with R. Charles regarding process for responding to joint committees document request (0.2); telephone conference with R. Charles, N. Tanner, and B. J. Kotter regarding same (0.3). |
| 07/19/06 S Tingey | .77 Meeting with A. W. Jarvis and other attorneys regarding administrative coordination and status issues (1.1); compile and review guarantor information regarding issues raised by committees (1.6). |
| 07/20/06 A Jarvis | .20 Conference call with Mesirow team regarding document production, investor statements, information for committees. |
| 07/20/06 A Jarvis | .20 Review analysis by UCC financial advisor on holdback, information for committee meeting. |
| 07/20/06 B Kotter | .42 Finish redacting proposed sample investor files (.8); continue work on responding to the committees' joint request (.9). |
| 07/20/06 E Monson | .05 Draft and send e-mail to R. Hilson regarding joint committee request (.2). |
| 07/20/06 E Monson | .40 Work on review and response to joint committee requests (1.6). |
| 07/20/06 S Strong | 1.15 Exchange emails with B. J. Kotter regarding SEC document production requested by committees, and confer with M. W. Pugsley regarding same (0.3); review redacted investor files from B. J. Kotter and exchange emails with him and E. |

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A. Monson regarding same (0.3); arrange for tomorrows conference call with committees regarding details of proposed distribution to investors, exchange emails with M. Kehl regarding same, and send email to committees working group regarding same (0.5); research and analysis of possible legal grounds for and against allowing investors to offset unpaid principal against overpaid interest (2.4); various discussions with A. W. Jarvis regarding same (0.4); telephone conference with A. W. Jarvis, T. Allison and S. Smith regarding same (0.4); exchange emails with S. Smith, T. Allison and R. Charles regarding recharacterization of prepaid interest and principal payments within certain loans (0.3).

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| 07/21/06 A Jarvis | .25 Conference call with Committees. |
| 07/21/06 B Kotter | .18 Draft e-mail to M. Olsen regarding response to committees' joint request (.7). |
| 07/21/06 E Monson | .05 Review e-mails from B. J. Kotter and M. Olson regarding joint committee requests (.2). |
| 07/21/06 E Monson | .07 Review e-mail from R. Hilson on joint committee request and send reply (.2); Review additional e-mail response from R. Hilson (.1). |
| 07/21/06 S Strong | .30 Participate in conference call with debtors' and committees' professionals regarding details of proposed distribution of funds (1.0); follow-up discussions with A. W. Jarvis regarding same (0.2). |
| 07/21/06 S Strong | .10 Confer with S. C. Tingey regarding loan summary needed for committees (0.3); review email from S. C. Tingey to S. Steele regarding same (0.1). |
| 07/21/06 S Strong | .05 Review emails from B. J. Kotter and USA staff regarding document production progress and logistics in responding to joint committee request (.2). |
| 07/25/06 A Jarvis | 1.15 Meeting with FTDF and ECC committee members and professionals. |
| 07/25/06 A Jarvis | .32 Meeting with Committees, potential bidder. |

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| 07/25/06 B Kotter | .55 Conference with M. W. Pugsley regarding SEC production issues and response to joint committee request (.4); meet with IT regarding duplication of CD/DVD's of documents (.3); conference with S. C. Strong regarding document production issues (.4); continue work on cataloging documents and preparing response to request (2.4). |
| 07/25/06 R Madsen, II | .43 Review and revisions to privileged documents log. |
| 07/25/06 E Monson | .58 Conference with A. W. Jarvis, T. Allison and representatives of First Trust Deed Committee and Direct Lenders Committee and counsel (2.3). |
| 07/25/06 S Strong | .30 Review backup spreadsheets relating to June 30 investor statements and emails from S. Smith to committees financial advisors regarding same, and forward same to ECC counsel (.3). |
| 07/25/06 S Strong | .08 Telephone conference with M. Kehl and J. Nugent regarding revised Funding Requirements list for committees (.2); exchange emails with M. Kehl regarding Hilco appraisals requested by committees (.1). |
| 07/26/06 A Jarvis | .33 Telephone conference with S. C. Strong regarding committee meetings, motion to distribute funds, plan negotiations. |
| 07/26/06 A Jarvis | .10 Correspondence with Committees on Motion to Distribute. |
| 07/26/06 A Jarvis | .08 Correspondence regarding motion to distribute, recoupment issues. |
| 07/26/06 B Kotter | 2.65 Review CDs produced to SEC (.8); conference with R. H. Madsen regarding continued privilege review (.4); conference with E. A. Monson regarding response to joint request (.3); conference with R. Hilson regarding response (.3); meeting with potential vendors (1.8); obtain file from Gould and review for privilege (1.6); continued work on response to committee request (5.4). |

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- 07/26/06 R Madsen, II 2.35 Corporate document review and production with respect to various corporate entities, limited liability companies and other entities in response to joint committee request.
- 07/26/06 E Monson .20 Send e-mail to Brigid Higgins regarding request for direct lender list (.2).
- 07/26/06 E Monson .13 Review e-mail from S. Smith and drafts of investor lists and send reply e-mails (.5).
- 07/26/06 E Monson .05 Draft e-mail to S. Smith regarding direct lender requests and lists of investors to Diversified and First Trust Deed Funds (.2).
- 07/26/06 E Monson .30 Meet with R. Hilson, LePome, and S. Smith to go over financial information requested in joint committee requests (1.2).
- 07/26/06 E Monson .40 Work on other issues involving joint committee requests including discussions with R. Madsen regarding privilege, confidentiality and privacy issues (1.6).
- 07/26/06 E Monson .05 Discussion with S. C. Strong on document production issues (.2).
- 07/26/06 S Strong .13 Exchange various emails with counsel for committees regarding rescheduling weekly conference call (0.2); confer with S. C. Tingey regarding status of loan summaries requested by committees (0.1); telephone conferences with B. J. Kotter and E. A. Monson regarding issues in responding to joint committees document requests (0.2).
- 07/27/06 A Jarvis .48 Conference call with four committees regarding motion to distribute, Rio Rancho, exclusivity, plan progress.
- 07/27/06 A Jarvis .20 Telephone conference with G. Garman regarding motion to distribute, extension to respond.
- 07/27/06 A Jarvis .05 Draft agenda for Committee conference call.
- 07/27/06 A Jarvis .05 Correspondence with Committees regarding Rio Rancho proposal.

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| 07/27/06 B Kotter | 2.20 Continued review of loan files and corporate records for privilege (1.7); e-mail to A. W. Jarvis, S. C. Strong, S. C. Tingey regarding loan file from Gould Patterson (.4); work on response to committee's joint request in cooperation with E. A. Monson (4.4); including meeting with M. Olson (1.1); and other employees (.6); phone call with S. C. Strong regarding scope (.6). |
| 07/27/06 R Madsen, II | 2.43 Corporate document review and production with respect to various corporate entities, limited liability companies and other entities in response to joint committee request. |
| 07/27/06 E Monson | .88 Work on joint committee requests outlining status of what has been identified and what still need to be done (3.5). |
| 07/27/06 E Monson | .07 Review e-mail exchange involving Rob Charles, A. W. Jarvis and Natalee Tanner involving document request and scanning and discuss with B. J. Kotter (.3). |
| 07/27/06 E Monson | .05 Draft e-mail to S. Smith regarding sending out lists of people in funds to committee counsel and status of direct lender names (.2). |
| 07/27/06 E Monson | .15 Go through files in Vicki Loob's office to determine if responsive to request (.6). |
| 07/27/06 E Monson | .13 Conference with S. C. Strong and B. J. Kotter regarding Rob Charles e-mail exchange and document production (.5). |
| 07/27/06 S Strong | .55 Participate in weekly conference call with debtors and committees counsel regarding various pending issues (1.7); telephone conference with B. J. Kotter and E. A. Monson regarding progress in reviewing and preparing documents, and arranging logistics, for response to joint committees request (.5). |

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| 07/28/06 B Kotter | 1.25 Follow up with Natalie Tanner regarding imaging request and draft e-mail to USA persons regarding vendor inquiries (.6); review of confidentiality agreements for S. C. Strong (1.3); follow up on joint committee request issues (1.4); legal research related to motion to distribute replys (1.7). |
| 07/28/06 S Strong | .23 Review email from M. Haftl with copies of all executed confidentiality agreements with potential DIP lenders and purchasers, as requested by Committees, and confer with B. J. Kotter regarding further review needed of debtors reciprocal confidential obligations respecting same (0.4); follow-up discussion with B. J. Kotter regarding same (0.1); telephone conference with M. Haftl regarding appraisal documents requested by UCC member (0.1); exchange emails with R. Charles regarding same, follow-up call with J. Reed and M. Haftl regarding same, and exchange..follow-up emails with A. W. Jarvis and M. Haftl regarding same (0.3). |
| 07/31/06 A Jarvis | .18 Conference call with committees regarding exclusivity period extension, plan negotiations, document production, motion to distribute, funding requirements. |
| 07/31/06 A Jarvis | .12 Correspondence with committee on plan proposals; confidentiality agreement regarding term sheet proposal. |
| 07/31/06 B Kotter | .05 Conference with E. A. Monson regarding production (.2). |
| 07/31/06 E Monson | .50 Follow up with S. Smith regarding CD of Direct Lenders in loans and review CD (.5). |
| 07/31/06 E Monson | .10 Review e-mail from B. Higgins regarding confidentiality agreement (short forms) (.1). |
| 07/31/06 E Monson | .02 Draft e-mail to LeeAnn Weese regarding follow up on joint committee requests for financial information (.1). |
| 07/31/06 E Monson | .20 Work on joint committee requests and review e-mails from B. J. Kotter (.8). |

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07/31/06 S Strong

.30 Review notes and prepare agenda for weekly call with committees (0.3); participate in weekly conference call with Committees (0.6); telephone conference with S. Smith, J. Nugent and A. W. Jarvis regarding issues raised on weekly call (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$13,087.39

“Exhibit F-18”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
 Thomas J. Allison 4484 South Pecos Road
 Las Vegas, NV 89121

August 25, 2006
 Invoice No. *****

For Legal Services Rendered Through July 31, 2006

Matter No. 34585-00014

Costs

Costs Advanced:

07/20/06	Refund of Overpayment	(420.00)
07/17/06	Air Fare - - Bankcard Center	240.60
07/17/06	Air Fare - - Bankcard Center	27.00
07/17/06	Air Fare - - Bankcard Center	256.30
07/17/06	Air Fare - - Bankcard Center	289.60
07/17/06	Air Fare - - Bankcard Center	27.00
07/17/06	Air Fare - - Bankcard Center	158.30
07/17/06	Air Fare - - Bankcard Center	27.00
07/17/06	Air Fare - - Bankcard Center	27.00
07/17/06	Air Fare - - Bankcard Center	753.60
07/17/06	Air Fare - - Bankcard Center	131.30
07/17/06	Air Fare - - Bankcard Center	(131.30)
07/17/06	Air Fare - - Bankcard Center	(131.30)
07/17/06	Air Fare - - Bankcard Center	27.00
07/17/06	Air Fare - - Bankcard Center	289.60
07/17/06	Air Fare - - Bankcard Center	15.00
07/17/06	Air Fare - - Bankcard Center	289.60
07/17/06	Air Fare - - Bankcard Center	1505.89
07/17/06	Air Fare - - Bankcard Center	27.00
07/17/06	Air Fare - - Bankcard Center	(495.30)
07/06/06	Travel Expense - - Annette W. Jarvis	614.56
07/06/06	Travel Expense - - Ben Kotter	281.60
07/06/06	Travel Expense - - Steven C. Strong	315.29
07/13/06	Travel Expense - - Annette W. Jarvis	79.22

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07/13/06	Travel Expense - - Annette W. Jarvis	367.89
07/13/06	Travel Expense - - Annette W. Jarvis	1442.86
07/13/06	Travel Expense - - Annette W. Jarvis	464.43
07/27/06	Travel Expense - - Ben Kotter	548.32
07/27/06	Travel Expense - - Ben Kotter	474.50
07/10/06	Title Report - - Chicago Title Insurance Co.	500.00
07/11/06	Title Search - - First American Title Insurance Co.	210.00
07/11/06	Title Search - - First American Title Ins Company	294.48
07/11/06	Reversal from Void Check Number: 139938 Bank ID: SLR Voucher ID: 225495 Vendor: First American Title Insurance Co.	(210.00)
07/18/06	Search Fee - - LexisNexis Courtlink Inc.	17.50
07/06/06	Filing Fee - UCC - - Kevin G. Glade	20.00
07/31/06	Federal Express Charges	464.85
07/31/06	Long Distance Telephone Charges	13.11
07/31/06	Postage	11.68
07/31/06	Database Legal Research	6020.16
07/31/06	Facsimile Expense (Outgoing)	4.00
07/31/06	Copying Expense	215.40
07/31/06	Business Meal(s)	285.37
07/31/06	Facsimile Long Distance Charges	1.70

TOTAL COSTS ADVANCED		\$15,219.51